

**Illinois Department of Revenue
Regulations**

Title 86 Part 530 Section 530.205 Definitions
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TITLE 86: REVENUE

PART 530

**SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF AND
PHARMACEUTICAL ASSISTANCE ACT**

Section 530.205 Definitions

The following definitions apply to the terms used in this Subpart B:

“Act” means the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act [320 ILCS 25].

“Additional resident” means any person who is not filing a separate claim for the same claim year under the Act and who is living in the same residence with a claimant and for whom the household has provided more than half of that person’s total financial support for a claim year.

“Beneficiary” means a person whose claim for a property tax grant under the Act has been approved by the Department.

“Claim” means an original paper application (IDOR Form No. IL-1363, possibly using Schedule A, Schedule B, and/or Schedule P), an amended paper application (IDOR Form No. IL-1363-X), or an electronic application filed by a verified Internet Filer for a property tax grant, pharmaceutical assistance, and/or a vehicle registration discount under the Act.

“Claimant” means a person who has filed a claim for a property tax grant under the Act. [320 ILCS 25/3.01]

“Claim year” means the calendar year prior to the year in which a claimant files a claim for a property tax grant.

“Department” means the Illinois Department of Revenue. [320 ILCS 25/3.02]

“Director” means the Director of the Illinois Department of Revenue. [320 ILCS 25/3.03]

“Disabled person” means a person who is unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. [320 ILCS 25/3.14]

“Domiciled” means having a fixed habitation at a permanent residence in Illinois during a claim year.

“Electronic application” means the electronic document set forth in subsection (a) of Section 530.305.

“Gross rent” means:

the amount paid for a claim year for only the right to occupy a residence; or

the amount paid for a claim year for only the cost of housing in assisted living, nursing, retirement, or shelter care homes, excluding the cost of meals, care, and personal services for the claimant; or

the fair rental value for the residence for a claim year as determined by the Department under Section 530.220(e). [320 ILCS 25/3.04 and 6(b)]

“Household” means a claimant or a claimant and his or her spouse living together in the same residence. [320 ILCS 25/3.05]

“Household income” means the combined income of the members of a household for a claim year. [320 ILCS 25/3.06]

“Income” means adjusted gross income, properly reportable for federal income tax purposes under the provisions of the United States Internal Revenue Code of 1986 or any successor laws, modified by adding thereto the sum of the following amounts to the extent deducted or excluded from gross income in the computation of adjusted gross income:

An amount equal to all amounts paid or accrued as interest or dividends during the claim year;

An amount equal to the amount of tax imposed by the Illinois Income Tax Act paid for the claim year;

An amount equal to all amounts received during the claim year as an annuity under an annuity, endowment or life insurance contract or under any other contract or agreement;

An amount equal to the amount of benefits paid under the federal Social Security Act during the claim year;

An amount equal to the amount of benefits paid under the Railroad Retirement Act during the claim year;

An amount equal to the total amount of cash public assistance payments received from any governmental agency during the claim year other than benefits received pursuant to this Act;

An amount equal to any net operating loss carryover deduction or capital loss carryover deduction during the claim year; and

For the 2001 claim year and later claim years, an amount equal to any benefits received under the Workers' Compensation Act or the Workers' Occupational Diseases Act during the claim year.

"Income" does not include any distributions or items of income described under Section 203(a)(2)(X) of the Illinois Income Tax Act (i.e., distributions made to a claimant or his or her spouse because of status as a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime or as an heir of the victim and items attributable to, derived from or in any way related to assets stolen from, hidden from, or otherwise lost to a victim of persecution for racial or religious reasons by Nazi Germany or any other Axis regime). [320 ILCS 25/3.07]

"Privilege tax" means taxes paid for the claim year pursuant to the Mobile Home Local Services Tax Act [35 ILCS 515]. (See 320 ILCS 25/3.09.)

"Program" means the Property Tax Relief Program ("Circuit Breaker") provided for under the Act.

"Property taxes accrued" means:

the ad valorem property taxes extended against a residence payable or paid by a claimant for the claim year, excluding special assessments, interest, or service charges such as association or maintenance fees; and

the amount of privilege tax paid for the claim year. [320 ILCS 25/3.09]

"Rent constituting property taxes accrued" means 25% of the amount of gross rent paid by a claimant for a claim year for a residence that was subject to ad valorem property taxes. [320 ILCS 25/3.11]

"Residence" means the principal dwelling place occupied by a household in Illinois during the claim year and so much of the surrounding land as is reasonably necessary for use of that dwelling as a home, including:

rental property, mobile homes, single-family dwellings, and units in multifamily, multidwelling, or multipurpose buildings; or

a specific legal description for a portion of property established by an assessor as constituting a residence; or

the portion of assisted living, nursing, retirement, or shelter care homes occupied as a dwelling by a claimant. [320 ILCS 25/3.12]

"Taxable year" means the claim year. [320 ILCS 25/3.13]

“Verified Internet Filer” means a person who meets the eligibility qualifications under Section 530.310(b) and receives a confirmation number from the Department acknowledging transmission of a timely filed electronic application.

(Source: Amended at 27 Ill. Reg. 2699, effective January 31, 2003)